

ProQuest

[Return to the USPTO NPL Page](#) | [Help](#)

Basic

Advanced

Topics

Publications

 My Research  
0 marked items

Interface language

English



Databases selected: Multiple databases...

**Document View**[« Back to Results](#)

Print

Email

☐ Mark Document[Publisher Information](#)**Tax Court Denies Deductions When  
Reversion Not Remote Enough**

Summers, Elyse I. Journal of Taxation of Exempt  
Organizations. New York: Winter 1991. Vol.2, Iss. 4; pg. 30

>> Translate abstract from: >> [More Like This](#) - Find similar documents

Subjects: Tax regulations, Tax deductions, Tax court  
decisions, Tax controversies, Reg. 1.170A-1  
(e), Real estate, Partnerships, Donations

Locations: US

Author(s): Summers, Elyse I.

Publication title: Journal of Taxation of Exempt Organizations. New  
York: Winter 1991. Vol. 2, Iss. 4; pg. 30

Source type: Periodical

ISSN: 10430539

ProQuest document ID: 9019611

Document URL: [http://proquest.umi.com/pqdweb?did=9019611  
&sid=10&Fmt=2&clientId=19649&RQT=309  
&VName=PQD](http://proquest.umi.com/pqdweb?did=9019611&sid=10&Fmt=2&clientId=19649&RQT=309&VName=PQD)

**Abstract (Document Summary)**

In 885 Investment Co. versus Commissioner, the Tax Court held that partners may not lawfully claim a charitable contribution deduction for donations of real property by the partnership to a city. The conveyances of the properties were subject to a condition, and the possibility of that condition's occurring was not so remote as to be negligible, as required under Reg. 1.170A-1(e).

**More Like This** - Find similar documents

Subjects: ☐ Tax regulations ☐ Tax deductions ☐ Tax court  
decisions ☐ Tax controversies ☐ Reg. 1.170A-1  
(e) ☐ Real estate ☐ Partnerships ☐ Donations

Locations: ☐ US

Author(s): ☐ Summers, Elyse I.

Language: ☐ English

Publication title: ☐ Journal of Taxation of Exempt Organizations

☐ Mark Document[Publisher Information](#)[^ Back to Top](#)[« Back to Results](#)

Copyright © 2007 ProQuest-CSA LLC. All rights reserved.



Basic

Advanced

Topics

Publications

My Research  
0 marked items

Interface language

English



Databases selected: Multiple databases...

**Results** – powered by ProQuest® Smart Search**Suggested Topics** [About](#)[Contingency planning](#)[Contingency planning AND Project management](#)[Contingency planning AND Models](#)[Contingency planning AND Cost estimates](#)[Contingency planning AND Organizational beha](#)[Interest](#)[Property](#)[Real estate AND Interest](#)161 documents found for: *(contingency interest in property) AND PDN*  
(<6/21/2002)>> [Refine Search](#) | [Set Up Alert](#)

All sources



Scholarly Journals

Magazines

Trade Publications

Newspapers

Dissertations

☐ Mark all 0 marked items: Email / Cite / Export

Show only full text

Sort results by: Mc




















- ☐ 1. **UNDER contract ; The standard home-sale contract has grown from two to six pages to handle complexity of the transaction.; [All Edition]**  
ROBERT F. McGINTY CORRESPONDENT. **Sarasota Herald Tribune**. Sarasota, Fla.: May 25, 2002.  
 [Full text](#) [Abstract](#)
- ☐ 2. **MMC Declares Two-for-One Stock Split and Increases Quarterly Dividend; Shareholders Elect N to Board of Directors at Annual Meeting**  
Business Editors. **Business Wire**. New York: May 16, 2002. ; p. 1  
 [Full text](#) [Abstract](#)
- ☐ 3. **HIRING AUDIT FIRM WAS SMART ; OUR TOWNS; HARTFORD; [7 SPORTS FINAL Edition]**  
Hartford Courant. Hartford, Conn.: May 14, 2002. ; p. A.8  
 [Full text](#) [Abstract](#)
- ☐ 4. **Pan American Silver reports first quarter results**  
PR Newswire. New York: May 13, 2002. ; p. 1  
 [Full text](#) [Abstract](#)
- ☐ 5. **FINDING TAXABLE PROPERTY, FOR A CUT ; CITY HIRES FIRM TO AUDIT COMMERCIAL TAXP HARTFORD; [7 SPORTS FINAL Edition]**  
MARK PAZNIOKAS, *Courant Staff Writer*. **Hartford Courant**. Hartford, Conn.: May 3, 2002. ; p. A.1  
 [Full text](#) [Abstract](#)
- ☐ 6. **German American Bancorp Announces Increased First Quarter Earnings and Declares Quarterl**  
Business Editors. **Business Wire**. New York: May 2, 2002. ; p. 1  
 [Full text](#) [Abstract](#)
- ☐ 7. **LTC Announces Operating Results for the Three Months Ended March 31, 2002 and Declares a**  
**Its Common Stock**  
Business Editors. **Business Wire**. New York: Apr 25, 2002. ; p. 1  
 [Full text](#) [Abstract](#)
- 8. **Sunrise Closes Sale/Long-Term Manage Back of 12 Properties for \$197 Million**

- ☐ **PR Newswire.** New York: Mar 25, 2002. ; p. 1  
[Full text](#) [Abstract](#)
- ☐ 9. **Page After Page of Life-Changing Words**  
*Jay Romano.* **New York Times (Late Edition (East Coast)).** New York, N.Y.: Mar 17, 2002. ; p. 11.1  
[Full text](#) [Abstract](#)
- ☐ 10. **Petroleum Geo-Services Announces 2001 Fourth Quarter and Year End Results**  
*Business/Energy Editors.* **Business Wire.** New York: Mar 11, 2002. ; p. 1  
[Full text](#) [Abstract](#)
- ☐ 11. **Commercial Servicer; Increase in CMBS Delinquencies Reflects Attack Fallout**  
*Poonkulali Thangavelu.* **Mortgage Servicing News.** New York: Mar 2002. Vol. 6, Iss. 2; p. 22  
[Full text](#) [Abstract](#)
- ☐ 12. **LAUDERDALE EXPLORES SWIM CENTER FUNDING; [Broward Metro Edition]**  
*Brittany Wallman Staff Writer.* **South Florida Sun - Sentinel.** Fort Lauderdale, Fla.: Feb 6, 2002. ; p. 2  
[Full text](#) [Abstract](#)
- ☐ 13. **Leftover bond money will buy new lockers; [All Editions]**  
*Kathy Bush / The Grand Rapids Press.* **The Grand Rapids Press.** Grand Rapids, Mich.: Jan 3, 2002.  
[Full text](#) [Abstract](#)
- ☐ 14. **What happens after my offer is accepted? ; Even though you may have a week or more to comp you should order a home inspection promptly after your offer is accepted.**  
*Dian Hymer.* **Chicago Sun - Times.** Chicago, Ill.: Dec 30, 2001. ; p. 5.C  
[Full text](#) [Abstract](#)
- ☐ 15. **School board is in no rush to spend funds ; Several projects and technology are under conside \$450,000.; [All Editions]**  
*Kathy Bush / The Grand Rapids Press.* **The Grand Rapids Press.** Grand Rapids, Mich.: Nov 29, 2001  
[Full text](#) [Abstract](#)
- ☐ 16. **District ponders how best to use \$850,000 ; The money is left over from a building fund. Official or use it to pay off debt.; [All Editions]**  
*Kathy Bush / The Grand Rapids Press.* **The Grand Rapids Press.** Grand Rapids, Mich.: Nov 15, 2001  
[Full text](#) [Abstract](#)
- ☐ 17. **MMC Reports Third Quarter and Nine Months Results**  
*Business Editors.* **Business Wire.** New York: Nov 7, 2001. ; p. 1  
[Full text](#) [Abstract](#)
- ☐ 18. **Seneca Resources Corporation Announces Fourth Quarter and Fiscal Year 2001 Earnings and I of Fourth Quarter Write-Down**  
*Canada NewsWire.* Ottawa: Oct 25, 2001. ; p. 1  
[Full text](#) [Abstract](#)
- ☐ 19. **Seneca Resources Corporation Announces Fourth Quarter and Fiscal Year 2001 Earnings and I of Fourth Quarter Write-Down**  
*PR Newswire.* New York: Oct 25, 2001. ; p. 1  
[Full text](#) [Abstract](#)
- ☐ 20. **MMC Chairman Reports on Status of Its Business Following World Trade Center Tragedy**

*Business Editors. Business Wire. New York: Sep 16, 2001. ; p. 1*

 [Full text](#)

 [Abstract](#)

- ☐ 21. **APS Pays Cash For City Centre**  
*Isabel Sanchez Journal Staff Writer. Albuquerque Journal. Albuquerque, N.M.: Aug 28, 2001. ; p. D.2*  
 [Full text](#)  [Abstract](#)
- ☐ 22. **MMC Reports Increased Second Quarter, Six Months Results; Risk and Insurance Services Deli Performance**  
*Business Editors. Business Wire. New York: Jul 24, 2001. ; p. 1*  
 [Full text](#)  [Abstract](#)
- ☐ 23. **Land Sale Raises Legality Concerns; Official's Husband Buys Prime Va. Area; [FINAL Edition]**  
*Lisa Rein. The Washington Post. Washington, D.C.: Jun 3, 2001. ; p. C.01*  
 [Full text](#)  [Abstract](#)
- ☐ 24. **PARK PLAN: 'REALISTIC CONTINGENCY' IF WESTHAVEN DEVELOPMENT DOESN'T HAPPEN, BUSINESSMAN READY TO TURN 1,500 ACRES INTO PARK; [CITY Edition]**  
*NELLANN YOUNG STAFF WRITER. The Tennessean. Nashville, Tenn.: May 14, 2001. ; p. 1.W*  
 [Citation](#)
- ☐ 25. **Petroleum Geo-Services Releases First Quarter 2001 Results**  
*Business/Energy Editors. Business Wire. New York: Apr 25, 2001. ; p. 1*  
 [Full text](#)  [Abstract](#)
- ☐ 26. **Okla. state and 10th Circuit Court Opinion Summaries: March 28, 2001**  
*Anthony Sammons. Journal Record. Oklahoma City, Okla.: Mar 29, 2001. ; p. 1*  
 [Full text](#)  [Abstract](#)
- ☐ 27. **Wiley wins points in Williams Pipeline suit**  
*Journal Record. Oklahoma City, Okla.: Mar 29, 2001. ; p. 1*  
 [Full text](#)  [Abstract](#)
- ☐ 28. **How to avoid common home-buying mistakes; [Final Edition]**  
*ARMOND BUDISH and KURT KARAKUL, SPECIAL TO THE PLAIN DEALER. The Plain Dealer. Clev 17, 2001. ; p. 06*  
 [Full text](#)  [Abstract](#)
- ☐ 29. **Pfizer Announces Fourth Quarter Net Income Growth of 20 Percent to \$1,756 Million, Diluted EP Percent), Excluding Certain Significant Items and Merger-Related Costs**  
*PR Newswire. New York: Jan 24, 2001. ; p. 1*  
 [Full text](#)  [Abstract](#)
- ☐ 30. **NEW DEVELOPER SHOWING INTEREST IN THE ROUND; [SUNRISE Edition]**  
*RICHARD COLBY of the Oregonian Staff. The Oregonian. Portland, Or.: Jan 23, 2001. ; p. B.01*  
 [Full text](#)  [Abstract](#)

1-30 of 161

< First | < Previous 1 2

Want to be notified of new results for this search? [Set Up Alert](#) ☒

Resu

Did you find what you're looking for? If not, [refine your search](#) below or try these suggestions.